

The South Danvers Observer

“On Just and Reasonable Terms”

The South Danvers Observer is published quarterly.

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“Voted that the Town Treasurer be and he is hereby directed to Call in the money from the Several Collectors of Taxes of this Town.. .”

From the
November 10, 1783
Town Meeting

— In a day when taxes are as much a part of life as breathing—though less pleasant, by far—it is hard to imagine the danger tax collectors in our town once faced. It is even stranger to consider that tax collectors in the 18th century were legally bound to deliver the amounts assessed for the town properties on the lists they were given, whether the owner of the property paid his tax or not.

In the case of Daniel Prince (b. 1735), not only was he held responsible for taxes he could not collect in 1781, he was jailed for his failure. This action was taken despite the severe economic difficulties facing the people of Massachusetts after the Revolutionary War ended.

It started routinely enough. On June 26, 1780, the Danvers Town Meeting “Voted to Excuse Major Samuel Epes from Serving Collector of Taxes, Voted Mr. Daniel Prince Collector of Taxes. . .”

The selection of Daniel Prince as Tax Collector made sense because the Prince family was well known in Danvers. Daniel’s father, Dr. Jonathan Prince (1707-1753), had been a physician in town. In all likelihood, Dr. Prince was the first physician the town of Danvers ever had. In addition, Daniel was one of the Danvers men who marched to the Battle of Lexington on April 19th, 1775.

And town accounts, recording a payment to Daniel of £81 in 1779, indicate Daniel had provided a service to Danvers before his election. Also, Daniel’s brother Asa served as the Surveyor of Lumber and their cousin David was a Selectman, among other posts.

And so, when Daniel was appointed Collector of Taxes, it was



The house where Daniel Prince grew up

unlikely that he, or the town, could ever expect it to turn so ugly.

After the Revolutionary War ended, our country was heavily in debt. States passed onto towns the taxes they needed for the payment of the soldiers who had served in the War. All Tax Collectors were directed to collect the funds necessary to pay the State and Continental Soldiers. In addition, they were also responsible for the taxes the town needed to maintain its own government.

Part of the problem lay with the fact that the Continental government, in an attempt to keep up with expenses, turned from relying on silver as its currency to paper. When the government ran into debt, they simply printed more paper to pay the soldiers. The result was rampant inflation. As

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“Also to See if the Town approves the High Shrieff’s [sic] Leveling his Execution on Daniel Prince’s Estate for the Commonwealth Taxes and the Selectmen’s proceedings with him in that affair. . .”

From the Sept. 25, 1784 Warrant for the Town Meeting

“On Just and Reasonable Terms” (continued)

bad as that was, reliance on paper money made the printing of counterfeit bills all that much easier. During most of the 1780s, those counterfeit bills were often turned in for taxes. The economy was so bad, that Danvers and many other Massachusetts towns considered accepting them.

From 1778 to 1781, Danvers' town budget skyrocketed. In 1778, the town needed £933 to maintain the government. That increased to £3,114 in 1779, £9,041 in 1780 and then, in 1781, to an incredible £334,384!

Just imagine the reception Daniel and the other Collectors must have received when they attempted to collect the taxes during those years!

Despite the resentment the Collectors no doubt faced when attempting to fulfill their duties, they pressed on.

By late 1781, though, a crisis was developing. Desperate for the funds necessary to run the town, the Town Meeting “voted that the Collectors be Directed to Collect the one third part and no more of those persons that have not paid any part of the Tax that is not Collected that was made in January Last, In Bills of the new emission [that is, paper money] at Forty for one..”

In fact, the comparison between paper money and silver was greater than 40 to one. In the ledger for 1781, the town stated that £2050 in paper was equivalent to £27 in silver. This makes the difference between paper and silver 76 to one.

The concession by the town to accept paper bills instead of silver didn't last. The following week, they “Voted that the Constables of this Town be and they are Hereby Directed to take one half of the

Town Tax in Silver Money that was Made in June Last in Lieu of the whole Tax in Paper money.”

The difficulty facing the Tax Collectors was that silver was nearly impossible for most people in the town to obtain. And because the Collector was responsible to the Town for the property assessed, he had every right to seize whatever goods or property he believed could meet the assessment.

From all accounts, though, Daniel Prince didn't do that. Whether it was because he couldn't or wouldn't, is impossible to know.

In fact, Daniel wasn't the only Collector who had difficulty delivering the promised taxes to the Selectmen for 1781. Less than a year before Prince's arrest, the Nov. 10, 1783 Town Meeting “voted that the Town Treasurer be, and he is hereby, directed to Call in the money from the Several Collectors of Taxes of this Town.”

The town records for the years before Daniel's arrest suggest that everyone was pleased with his performance in his duties. Not only had he been appointed a Tax Collector four years in a row, but he also served as constable from 1781 to 1784. His last election as constable occurred just six months before his arrest.

From all indications, 1784 was a crucial year—for Tax Collectors, anyway. During the March 8, 1784 Town Meeting, Danvers attempted to recruit the necessary number of Tax Collectors. Eight men were elected. Eight men refused to serve. And the town was in debt for £2145.

What happened between March of 1784, when Daniel was elected to another term as constable, and September of that year when he was arrested and confined to the Salem jail is not recorded. Perhaps Daniel was the only Collector left who had

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“Said Prince has Delivered into the Hands of Said Committee all the Tax lists that were Committed to him to Collect, the Committee has given him their receipt [sic] for the Same and that he shall be allowed what Sum appears uncollected on Said Lists by a final Settlement made between him and the Selectmen of this Town & That his Estate Shall be conveyed to the Town for the Security of the State Tax, after Securing Mr. David Prince and Colonel Enoch Putnam for the money they are bound for Said Daniel Prince and that the Stock that was Sold belonging to Said Princes place be Returned if to be had if not the Said Prince to be allowed the Difference between what they Sold for and Their Real value, in Consideration of the Above have Liberated from Goal [Jail].”

From the October 18, 1784 Town Meeting
in the
Selectman's Book of Records for
the Town of
Danvers

“On Just and Reasonable Terms” (continued)

“Voted that the Selectmen be a Committee and are hereby empowered to Settle all affairs with Mr. Daniel Prince respecting his being a late Collector for Said Town; in case Said Prince is disposed to Settle Said affairs on just and reasonable Terms.”

From the March 20th, 1786 Town Meeting

“Also to See if they will take Mr. Daniel Prince a late Collector of Taxes out of jail, he giving Security to the Town that their permitting his coming out Shall not be considered as Discharging him from any demands they have against him, that the Law Charges him with if so to choose one or more agents to effect the same.”

From the July 29th 1786 Town Warrant

not delivered the taxes from his 1781 list. Perhaps the Selectmen grew exasperated with him.

Perhaps, as records seem to suggest, the town believed Daniel stole part or all of the taxes he was to have collected. On October 18th, 1784 the Selectmen decided they needed to study the tax lists yet again so “that the Town may ascertain [sic] the Sum that Said Prince has Collected, which he has not paid to the State and Town Treasurers.” [Danvers Town Records, Oct. 18, 1784]

Later meetings indicate Daniel’s failure to deliver the promised taxes was the result of property owners being unable to pay, not because of any dishonesty on Daniel’s part. As heartening as that might have been for Daniel, it changed nothing regarding his liability for the taxes that were long overdue.

By early 1785, the town found a new method to insure taxes would be delivered, one which would not be governed by something as unpredictable as a citizen’s ability to pay. The Selectmen voted “that the

Assessors be Directed not to Deliver the Commonwealth and Town Taxes [that is, the lists of the assessed properties] to the Collector of Taxes without their Giving Security for the Payment of the Sums they Shall have to Collect.” [Feb. 28, 1785 Town Meeting]

Not surprisingly, this didn’t last long. There were few men who wished to give security to the town for the list of taxes they were to collect. Even those men able to do so no doubt found the thought of bearing the responsibility for their neighbor’s taxes as inconceivable.

The Selectmen’s next tactic? Entice the townspeople with compensation for the trouble of collecting the taxes. For every pound they collected, they would earn nine pence. By 1787, the town would pay Collectors a rate of 12% on the taxes they turned into to the town.

This did little to help poor Daniel Prince. He had been released from jail in the fall of 1784, but because there was a little over £781 in taxes still uncollected, he was once more

committed to the Salem Jail in early 1785. Though he was released soon after, the town seized his land. Massachusetts law at the time allowed such action to be taken against any tax collector unable to deliver every last shilling of taxes owed by those on their list.

By this time, Daniel refused to have dealings with any of the town officials. The dispute dragged on and again in 1786, Daniel was jailed. When the Selectmen tried to reach a settlement with Daniel, he rejected all their offers. Despite that, the 1786 town accounts report the amount owed on Daniel’s list had now been reduced to a little more than £86.

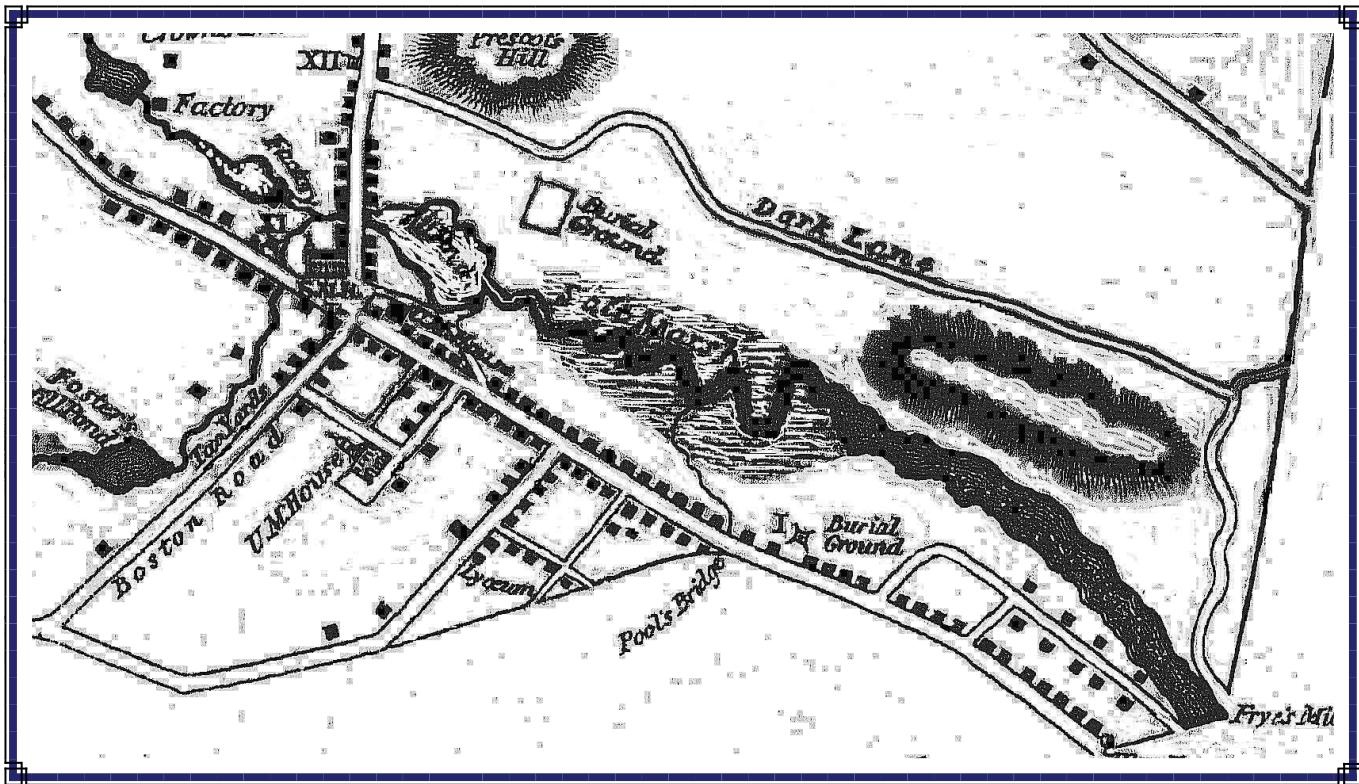
Once the town managed to balance their accounts in 1787, the matter of the taxes still owed by Prince seems to have been dropped. But the relationship between Daniel Prince and the Town of Danvers was forever damaged.

By 1794 Daniel sold the last of his property in the town. And with his wife, Ann Felton Prince, and their children, Daniel packed up and moved to Bow, New Hampshire.

Also to See if they will Choose a Committee to Settle with M^r. Daniel Prince agreeable to the report of the Committee that Liberated Said Prince out of Goal, as Said Prince Declines meeting the Selectmen for that purpose—
Also to See if they will take any order respecting Said Princes Estate that is Advertised to be Sold for the payment of the Commonwealth Tax by the High Shrieff, or take any other order respecting S^d. Princes Affairs they think proper.

From the November 12th, 1784 Town Warrant, regarding Daniel Prince’s being jailed for failing to collect taxes.

South Danvers Tax Timeline



Downtown South Danvers in 1832

- ** 1752, the year Danvers separated from Salem, taxes for the town, province and county amounted to £248.
- ** 1765, the year of the Stamp Act, taxes for the town, province and county amounted to £733.
- ** 1775, the year of the Battle of Lexington, the taxes for the town, province and county amounted to £405.
- ** 1778 taxes for town province and county were £2089.
- ** 1779 taxes for town, province and county were £6863.
- ** 1780 taxes for town, province and county were £355,446.
- ** 1781, taxes were divided into Town taxes, Highway taxes and State taxes.
- ** 1783, town taxes were £1,000.
- ** 1790, town taxes were £750.
- ** 1795, the year George Peabody was born was the first year town taxes were collected in dollar amounts. Taxes for that year were \$2911.68.
- ** 1800, town taxes were \$2909.25.
- ** 1810, town taxes were \$5285.05.
- ** 1820, town taxes 5144.39.
- ** 1830, town taxes were \$8363.48.
- ** 1837, the year George Peabody sailed for London, town taxes were \$11,122.13.
- ** 1846, town taxes were \$20,612.64.

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